Nebraska Nonresident Employee Certificate
for Allocation of Withholding Tax

Nebraska Department of REVENUE

FORM 9N

Employee's Name	Percent of Compensation Subject to Withholding %	Social Security Number

Home Address (Number and Street, or Rural Route and Box Number)	Employer's Name

City, Town, or Post Office	State	Zip Code	☐ Check this box if you are a nonresident military spouse whose income is not subject to Nebraska tax.

Under penalties of perjury, I declare that I reside at the address shown above. I estimate that the above percentage of my compensation from the employer with whom I file this certificate is for services subject to Nebraska income tax withholding. I will notify my employer by filing another Form 9N within ten days of any substantial change in the proportion of my services subject to Nebraska income tax withholding.

I also understand that a nonresident individual who provides false information on Form 9N or an employer who knowingly uses such false information may be penalized. Furthermore, penalties may be imposed if the false information results in an amount withheld of less than 75 percent of the employee's tax liability on the wages. This penalty may equal the total tax evaded, and an additional penalty of up to $1,000 may be imposed.

sign here ▶

_____   _____
Signature of Employee   Date

Employee: File this certificate with your employer. **Do not** send it to the Nebraska Department of Revenue.

Employer: Retain this certificate with your withholding tax records. You may withhold on the basis of this certificate, but you must make any necessary adjustments during the year so that the proper amount is withheld from the employee. The percentage indicated on Form 9N **does not** determine the amount of Nebraska wages or other compensation to be reported on Form W-2.

Note: Effective for tax year 2009 and after, the wages of a nonresident military spouse (with the same legal residence in another state as the servicemember) are not subject to Nebraska tax.

www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729